

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.1348 OF 1992**

National Organic Chemical Industries Ltd. ..Petitioner.

V/s.

The Union of India & Ors. ..Respondents.

Mr.H.C.Daruwala with Chandan Athari i/b. M/s.M.K.Ambalal
& Co. for petitioner.

Mrs.S.V.Bharucha with B.M.Chatterjee for respondents.

**CORAM : S.RADHAKRISHNAN AND
J.P.DEVADHAR, JJ.**

DATED : 2ND FEBRUARY, 2005.

P.C. :-

1. Heard the learned counsel for the petitioner and the respondents. By this petition, the petitioner is challenging the order dated 26th July, 1991 passed by the Asstt. Collector of Customs rejecting his application solely on the ground that the said application was received after the expiry of the six months, being the prescribed period of limitation as per section 27(1) of the Customs Act, 1962. It appears that in the above matter duty was paid on 5/9/1990 whereas the application for refund was filed on 25th April, 1991. The Asstt.Collector of Customs was clearly bound by the provisions of section 27(1) of the Customs Act, 1962 wherein the prescribed period of limitation is 6 months. Under these circumstances we find nothing erroneous in the order impugned and there is no merit in the petition. Hence Rule stands discharged.

(S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)

